

**Illinois Department of Revenue
Regulations**

Title 86 Part 770 Section 770.130 Personal Identification Number (PIN)

**TITLE 86: REVENUE
CHAPTER I: DEPARTMENT OF REVENUE**

**PART 770
TELEFILE PROGRAM**

Section 770.130 Personal Identification Number (PIN)

- a) Potential voluntary participants that have listed an individual and provided that individual's signature on the taxpayer's registration form as being responsible for the filing of returns and payment of the tax for that taxpayer may be issued a PIN by the Department.
- b) The PIN issued by the Department, when utilized by the participant in combination with the participant's IBT number, will be used as the responsible person's electronic signature on the return that is filed through use of the TeleFile program. The use of the PIN in combination with the IBT number has the same legal effect as if the taxpayer had signed the return that is a part of that TeleFile filing.
 - 1) For returns listed in Section 770.105(c) that are required to be filed through the TeleFile program and that are filed by a corporate taxpayer whose registration does not list an individual as being responsible for the filing of returns and payment of the tax for that taxpayer, the use of the PIN in combination with the IBT number has the same legal effect as if the President of that corporation had signed the return that is part of that TeleFiling. Until such time as another person is identified by the corporation as being the person responsible for the filing of returns and payment of the tax, the President of the corporation is deemed to be the responsible party.
 - 2) For returns listed in Section 770.105(c) that are required to be filed through the TeleFile program and that are filed by a partnership whose registration does not list an individual as being responsible for the filing of returns and payment of the tax for that partnership, the use of the PIN in combination with the IBT number has the same legal effect as if the partners of that partnership had signed the return that is part of that TeleFiling. Until such time as another person is identified by the partnership as being the person responsible for the filing of returns and payment of the tax, the partners of that partnership are deemed to be the responsible parties.
- c) Participants are responsible for notifying the Department when the person listed and whose signature appears on the Department's records as being responsible for the filing of returns and payment of the tax for that taxpayer no longer has that responsibility or authority on behalf of the taxpayer. Upon such notification, the Department will void that PIN. When the Department receives the necessary information regarding the person who is responsible for the filing of returns and payment of the tax for that taxpayer, the Department will issue a new PIN to that participant.

- d) The participant is responsible for the security and safekeeping of the PIN. Participants must notify the Department if the security of the PIN has been compromised or a new responsible person has been appointed as required in subsection (c) of this Section. Upon such notification, the Department will void that PIN and a new PIN will be issued.

(Source: Amended at 28 Ill. Reg. _____, effective _____)